28th December 1956]

2. *Omission of section 37 in the Madras Act V of* 1955.—In the Madras Plantations Agricultural Income-tax Act, 1955 (Madras Act V of 1955) (hereinafter referred to as the principal Act), section 37 shall be omitted.

3. *Amendment of the Schedule to Madras Act V of* 1955.—In Part I of the Schedule to the Principal Act, for items (1) to (7) the following items shall be substituted, namely :—

" (1) On the first Rs. 1,500 of total agricultural income.	Nil.
(2) On the next Rs. 3,500 of total agricultural income.	Five naya paisa in the rupee.
(3) On the next Rs. 5,000 of total agricultural income.	Ten naya paisa in the rupee.
(4) On the next Rs. 5,000 of total agricultural income.	Fifteen naya paisa in the rupee.
(5) On the next Rs. 5,000 of total agricultural income.	Twenty naya paisa in the rupee.
(6) On the next Rs. 5,000 of total agricultural income.	Twenty-five naya paisa in the rupee.
(7) On the balance of total agricultural income.	Thirty-five naya paisa in the rupee ".

I certify that this is a Money Bill.

B. BHAKTHAVATSALU NAIDU,
Deputy Speaker, Madras Legislative Assembly.

Appendix VI.

[Vide item III (4) on page 428 supra.]

L.A. BILL No. 43 OF 1956.

(As passed by the Assembly.)

A Bill further to amend the Madras Tobacco (Taxation of Sales and Registration) Act, 1953.

Whereas it is expedient further to amend the Madras Tobacco (Taxation of Sales and Registration) Act, 1953 (Madras Act IV of 1953), for the purposes hereinafter appearing;

Be it enacted in the Seventh Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras Tobacco (Taxation of Sales and Registration) Amendment Act, 1956.

(2) It shall come into force on the 1st day of April 1957.

[28th December 1956

2. *Amendment of Madras Act IV of* 1953.—In the Madras Tobacco (Taxation of Sales and Registration) Act, 1953 (Madras Act IV of 1953)—

(*a*) in section 4, sub-section (3), for the words "three pies", "six pies", "nine pies" and "two annas", wherever they occur, the words "two naya paisa", "three naya paisa", "five naya paisa" and "twelve naya paisa" shall respectively be substituted;

(*b*) after section 4, the following section shall be inserted, namely :—

"4-A. *Tax to be collected to the nearest naya paisa.*—In the determination of the amount of tax payable under this Act, fraction of a naya paisa less than half a naya paisa shall be disregarded and fractions of a naya paisa equal to or exceeding half a naya paisa shall be regarded as one naya paisa."

I certify that this is Money Bill.

B. BHAKTHAVATSALU NAIDU,
Deputy Speaker, Madras Legislative Assembly.

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